



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 401 Dispur, Tuesday, 3rd September, 2024, 12th Bhadra 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX, ASSAM

ORDER No. 3/2024-GST

The 3rd September, 2024

No. CE-56/2024/7.- In exercise of the power conferred under sub-section (1) of section 5 of Assam Goods and Services Tax Act, (hereinafter referred to as the said Act), read with clause (8) of section 2 of the said Act and the rules made thereunder, the Officers specified in column (3) of the Table below, are authorised to act as “Appellate Authorities” as referred to in section 107 of the said Act, in respect of decisions or orders passed under the said Act by the Adjudicating Authorities mentioned in column (2) of the said Table, within their respective jurisdictions under column (5).

TABLE

Sl. No	Adjudicating Authority/Authorities passing decision or order under the said Act	Appellate Authority before whom appeal shall lie	Head Quarters	Jurisdiction
(1)	(2)	(3)	(4)	(5)
1	Decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Additional Commissioner of State Tax / Joint Commissioner of State Tax	Guwahati	The area under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone

2	Decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Nagaon Zone and Tezpur Zone	Joint Commissioner of State Tax	Nagaon	The area under the control of Joint Commissioner of State Tax, Nagaon Zone and Tezpur Zone.
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This Order shall come into force with immediate effect.

This has the approval of the Finance Department, Government of Assam.

PALLAV GOPAL JHA,
Principal Commissioner of State Tax, Assam,
Dispur, Guwahati.